

**SENATE CONCURRENT  
RESOLUTION No. 25**

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**STATE OF NEW JERSEY**

**214th LEGISLATURE**

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PRE-FILED FOR INTRODUCTION IN THE 2010 SESSION

**Sponsored by:**

**Senator DIANE B. ALLEN**

**District 7 (Burlington and Camden)**

**Senator JOSEPH F. VITALE**

**District 19 (Middlesex)**

**Co-Sponsored by:**

**Senators Buono, Singer, A.R.Bucco, Turner, T.Kean, Sweeney, Bateman,  
Madden and Baroni**

**SYNOPSIS**

Extends eligibility for veterans' property tax deduction to veterans who did not serve during time of war or other emergency.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel



1   **A CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2       Section I, paragraph 3 of the Constitution of the State of New  
3       Jersey.

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5       **BE IT RESOLVED** *by the Senate of the State of New Jersey (the*  
6       *General Assembly concurring):*

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8       1. The following proposed amendment to the Constitution of the  
9       State of New Jersey is hereby agreed to:

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PROPOSED AMENDMENT

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13       Amend Article VIII, Section I, paragraph 3 to read as follows:

14       3. a. Any citizen and resident of this State now or hereafter  
15       honorably discharged or released under honorable circumstances  
16       from active service, in time of war or other emergency as, from  
17       time to time, defined by the Legislature, in any branch of the Armed  
18       Forces of the United States shall be entitled, annually to a deduction  
19       from the amount of any tax bill for taxes on real and personal  
20       property, or both, including taxes attributable to a residential unit  
21       held by a stockholder in a cooperative or mutual housing  
22       corporation, in the sum of \$50 or if the amount of any such tax bill  
23       shall be less than \$50, to a cancellation thereof, except that the  
24       deduction or cancellation shall be \$100 in tax year 2000, \$150 in  
25       tax year 2001, \$200 in tax year 2002 and \$250 in each tax year  
26       thereafter. The deduction or cancellation shall not be altered or  
27       repealed. Any person hereinabove described who has been or shall  
28       be declared by the United States Veterans Administration, or its  
29       successor, to have a service-connected disability, shall be entitled to  
30       such further deduction from taxation as from time to time may be  
31       provided by law. The surviving spouse of any citizen and resident  
32       of this State who has met or shall meet his or her death on active  
33       duty in time of war or of other emergency as so defined in any such  
34       service shall be entitled, during her widowhood or his  
35       widowerhood, as the case may be, and while a resident of this State,  
36       to the deduction or cancellation in this paragraph provided for  
37       honorably discharged veterans and to such further deduction as  
38       from time to time may be provided by law. The surviving spouse of  
39       any citizen and resident of this State who has had or shall hereafter  
40       have active service in time of war or of other emergency as so  
41       defined in any branch of the Armed Forces of the United States and  
42       who died or shall die while on active duty in any branch of the  
43       Armed Forces of the United States, or who has been or may  
44       hereafter be honorably discharged or released under honorable  
45       circumstances from active service in time of war or of other

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 emergency as so defined in any branch of the Armed Forces of the  
2 United States shall be entitled, during her widowhood or his  
3 widowerhood, as the case may be, and while a resident of this State,  
4 to the deduction or cancellation in this [paragraph] subparagraph  
5 provided for honorably discharged veterans and to such further  
6 deductions as from time to time may be provided by law.

7 b. Any citizen and resident of this State now or hereafter  
8 honorably discharged or released under honorable circumstances  
9 from active service in any branch of the Armed Forces of the United  
10 States who did not serve during time of war or other emergency as,  
11 from time to time, defined by the Legislature, shall be entitled  
12 annually to a deduction from the amount of any tax bill for taxes on  
13 real and personal property, or both, including taxes attributable to a  
14 residential unit held by a stockholder in a cooperative or mutual  
15 housing corporation, in the sum of \$50 in tax year 2006, \$100 in tax  
16 year 2007, \$150 in tax year 2008, \$200 in tax year 2009, and \$250  
17 in each tax year thereafter. The surviving spouse of such a veteran  
18 shall be entitled, during her widowhood or his widowerhood, as the  
19 case may be, and while a resident of this State, to the annual  
20 deduction provided in this subparagraph.

21 (cf: Article VIII, Section I, paragraph 3 amended effective  
22 December 2, 1999)

23  
24 2. When this proposed amendment to the Constitution is finally  
25 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it  
26 shall be submitted to the people at the next general election  
27 occurring more than three months after the final agreement and  
28 shall be published at least once in at least one newspaper of each  
29 county designated by the President of the Senate, the Speaker of the  
30 General Assembly and the Attorney General, not less than three  
31 months prior to the general election.

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33 3. This proposed amendment to the Constitution shall be  
34 submitted to the people at that election in the following manner and  
35 form:

36 There shall be printed on each official ballot to be used at the  
37 general election, the following:

38 a. In every municipality in which voting machines are not used,  
39 a legend which shall immediately precede the question, as follows:

40 If you favor the proposition printed below make a cross (X), plus  
41 (+), or check (✓) in the square opposite the word "Yes." If you are  
42 opposed thereto make a cross (X), plus (+) or check (✓) in the  
43 square opposite the word "No."

44 b. In every municipality the following question:

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|--|-----|--|
|  |     | PROPERTY TAX DEDUCTION FOR<br>PEACETIME VETERANS   |
|  | YES | Do you approve the proposed amendment to the State Constitution that would provide an annual property tax deduction to veterans who were honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States, but did not actively serve during time of war or other emergency, in the amount of \$50 in tax year 2006, \$100 in tax year 2007, \$150 in tax year 2008, \$200 in tax year 2009, and \$250 in each tax year thereafter, and that would extend that annual property tax deduction to the veteran's surviving spouse?                           |
|  |     | INTERPRETIVE STATEMENT   |
|  | NO  | This proposed constitutional amendment would provide an annual property tax deduction to veterans who were honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States, but who did not actively serve during time of war or other emergency. The proposed amendment would also extend that annual property tax deduction to the veteran's surviving spouse. The amount of the property tax deduction would be \$50 in tax year 2006, \$100 in tax year 2007, \$150 in tax year 2008, \$200 in tax year 2009, and \$250 in each tax year thereafter. |

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STATEMENT

If approved by the voters of the State, this proposed constitutional amendment would provide an annual property tax deduction to veterans who were honorably discharged or released under honorable circumstances from active service in any branch of the Armed Forces of the United States, but who did not serve during a period of time when the United States was involved in a war or other emergency. The proposed amendment would also extend that annual property tax deduction to the veteran's surviving spouse. The amount of the property tax deduction would be \$50 in tax year 2006, \$100 in tax year 2007, \$150 in tax year 2008, \$200 in tax

**SCR25 ALLEN, VITALE**

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1 year 2009, and \$250 in each tax year thereafter.

2       Currently, the State Constitution authorizes an annual \$250  
3 property tax deduction to veterans who were honorably discharged  
4 or released under honorable circumstances from active service in  
5 any branch of the Armed Forces of the United States, in time of war  
6 or other emergency.